

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

September 14, 2018

Zane Rowe Chief Financial Officer VMWare, Inc. 3401 Hillview Avenue Palo Alto, VA 94304

Re: VMWare, Inc.

Form 10-K for Fiscal Period Ended February 2, 2018

Filed March 29, 2018

Form 10-Q for Quarterly Period Ended May 4, 2018

Filed August 22, 2018

File No. 001-33622

Dear Mr. Rowe:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance Office of Information Technologies and Services